



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **SB 366** SLS 12RS 742

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 15, 2012 9:27 AM	Author: MORRELL
Dept./Agy.: Revenue/Alcohol and Tobacco Control	
Subject: Sales tax clearance for alcoholic beverage permits	Analyst: Deborah Vivien

ALCOHOLIC BEVERAGES OR NO IMPACT GF EX See Note Page 1 of 1
Provides relative to certain forms submitted with alcoholic beverage permit applications. (8/1/12)

Current law requires certain items and information in applying for an alcoholic beverage permit, including a signed sales tax clearance from the Department of Revenue (LDR) and the local sales tax collection agency.

Proposed law retains current law but removes the signature requirement for the state and local sales tax clearance. The clearances must still be processed within seven days.

EXPENDITURES	2012-13	2013-14	2014-15	2015-16	2016-17	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2012-13	2013-14	2014-15	2015-16	2016-17	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. At the state level, the clearances are currently being signed electronically so no impact in either time or expense is anticipated. The Alcohol and Tobacco Control (ATC) expects that foregoing the signature will allow ATC staff to streamline the process of obtaining approvals from the state by directly accessing the approvals instead of having the Department send the information to them. Presumably, sales tax clearances at the local level would not have to be signed to be accepted by the ATC under this legislation.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate	Dual Referral Rules	House	
<input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}		<input type="checkbox"/> 6.8(F)1 >= \$500,000 Annual Fiscal Cost {S}	
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	Gregory V. Albrecht Chief Economist